

EXHIBIT A

Daniel Green
2988 Western Row Road
Maineville, Ohio 45039

June 12, 1996

VIA FedEx

Sally Jansen
U.S. EPA - Region 5
Emergency Enforcement Support Section
Mail Code SE-5J
77 West Jackson Blvd.
Chicago, IL 60604-3590

Re: Green Industries Superfund Site
Request for Information - Daniel Green

Dear Ms. Jansen:

This letter and its enclosures are my responses to U.S. EPA's May 16, 1996 Request for Information concerning the Green Industries Superfund Site at 3603 East Kemper Road, Cincinnati, Ohio ("Green Site"). My responses to the seven information requests are as follows:

1. Persons consulted were Neil Schulte - Accountant and Thomas Coz - Attorney.
2. Documents consulted included personal and corporate tax returns, liability insurance policy, title search results for the Green Site, a 1986 Dames & Moore Closure Plan, and the Greater Cincinnati area telephone book. Copies of all such documents, except the telephone book, are enclosed. The title search results are enclosed as "Exhibit A." The Dames & Moore Closure Plan is enclosed as "Exhibit B."
3. Other persons who may be able to provide more detailed responses or additional responsive documents include:
 - a. Donovan Rex
390 Grand Avenue
Cincinnati, OH 45205
Telephone: 513/471-2489
 - b. Albert Wagers
532 South 11th Street
Hamilton, OH 45011
Telephone: 513/844-8013
 - c. Al Flay - Head Chemist for Green Industries, Inc. and HRW, Inc.
1020 Sutton Road
Cincinnati, OH 45230
Telephone: 513/232-2179

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- d. Phil Riggs (address unknown) - Mr. Riggs may have been in charge of day-to-day operations at the Green Site during approximately 1991 to 1993 or later.
- e. Paul Weber (address unknown) - Mr. Weber may also have been in charge of day-to-day operations at the Green Site during some portion of the period 1991 to 1993 or later.
- f. Bob Wiedemann - Mr. Wiedemann and his son, Gregory, operate Wiedemann Supply Co., current address 6001 Trowbridge Drive, Cincinnati, OH 45241 (telephone: 513/489-0099). Wiedemann blended plating industry chemicals, including cyanide, for resale at the Green Site for several years after May 1, 1988. Wiedemann used an industrial blender owned by H.R.W. Industries, Inc. at the Green Site to do blending. Mr. Wiedemann told me he operated at the Green Site up to the date operations there ceased.
- g. St. Joe Paper Company (address unknown) - This company owned the Green Site real estate during the years 1959 to 1978. See title search results, "Exhibit A."
- h. The Electric Auto-Lite Company (address unknown, but believed to be part of Ford Motor Company today) - This company owned the Green Site real estate during the years 1945 to 1959. See title search results, "Exhibit A."
- 4. A certificate of coverage and form policy terms for my personal liability umbrella insurance policy #35-N2-8961-4 with State Farm Fire and Casualty Company is attached as "Exhibit C."
- 5. Copies of the Federal and State of Ohio personal income tax returns that I filed jointly with my wife for tax years 1991, 1992, 1993, 1994 and 1995, are enclosed as "Exhibits D, E, F, G and H" respectively. I claim Personal Privacy Information for each of these returns and have marked each return as such.
- 6. A copy of my completed "Financial Statement for Individuals" is enclosed as "Exhibit I." I claim Personal Privacy Information for this document and have marked it as such.
- 7. I enclose copies of the following documents in response to this question. They show my personal financial position and the financial status of two businesses in which I have part ownership. I claim Personal Privacy Information for each of these documents.
 - a. The September 30, 1995 Statement of Assets, Liabilities & Equity and Statement of Revenues and Expenses for Hard Surface Technology, Inc. ("HST"). I am the President and an 80% owner of HST. This document is labeled "Exhibit J."
 - b. The September 30, 1994 Statement of Assets, Liabilities & Equity and Statement of Revenues and Expenses for LWG Co., Inc. ("LWG"). I am the President and a 66.66% owner of LWG. This document is labeled "Exhibit K".

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c. Two U.S. Corporation Income Tax Returns, and related attachments, for HST covering the periods 1-6-94 to 9-30-94 ("Exhibit L") and 10-1-94 to 9-30-95 ("Exhibit M"). I claim Personal Privacy Information for each of these returns.

d. The following income tax returns, and related attachments, for LWG and its wholly owned subsidiary, Norwood Hard Chrome, Inc./LWG Finishing, Inc. ("Finishing")(subsidiary's corporate name was changed). I claim Personal Privacy Protection for each of these returns:

(i) LWG's U.S. Corporation Income Tax Return covering the period 10-1-89 to 9-30-90 ("Exhibit N");

(ii) LWG's U.S. Corporation Income Tax Return covering the period 10-1-90 to 9-30-91 ("Exhibit O");

(iii) LWG's Ohio Corporation Franchise Tax Report covering the period 10-1-90 to 9-30-91 ("Exhibit P");

(iv) Finishing's Ohio Corporation Franchise Tax Report covering the period 10-1-90 to 9-30-91 ("Exhibit Q");

(v) LWG's U.S. Corporation Income Tax Return covering the period 10-1-91 to 9-30-92 ("Exhibit R");

(vi) LWG's Ohio Corporation Franchise Tax Report covering the period 10-1-91 to 9-30-92 ("Exhibit S");

(vii) Finishing's Ohio Corporation Franchise Tax Report covering the period 10-1-91 to 9-30-92 ("Exhibit T");

(viii) LWG's U.S. Corporation Income Tax Return covering the period 10-1-92 to 9-30-93 ("Exhibit U");

(ix) Finishing's Ohio Corporation Franchise Tax Report covering the period 10-1-92 to 9-30-93 ("Exhibit V");

(x) LWG's U.S. Corporation Income Tax Return covering the period 10-1-93 to 9-30-94 ("Exhibit W"); and

(xi) LWG's U.S. Corporation Income Tax Return covering the period 10-1-94 to 9-30-95 ("Exhibit X").

As noted in my attorney's April 15, 1996 letter to you, I remain willing to discuss U.S. EPA's March 29, 1996 General Notice of Potential Liability letter from Richard C. Karl with you and/or Mr. Wagner at a mutually agreeable time. I do not have the financial ability to pay for any

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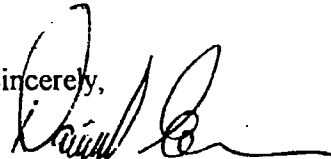
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significant portion of the cleanup costs at the Green Site. I also believe that H.R.W. Industries, Inc. ("HRW") and its owners are primarily responsible for whatever environmental contamination currently exists at the Green Site. HRW owned and operated the Green Site after May 1, 1988. Green Industries, Inc. ("Green Industries"), the company I was involved with prior to the asset sale to HRW on May 1, 1988, conducted substantial environmental cleanup activities at the Green Site prior to that sale. The Dames & Moore Closure Plan, enclosed as "Exhibit B," details some of those activities. Green Industries paid Dames & Moore \$120,742 for its work at the Green Site during 1986 to 1988. In addition, Green Industries paid \$442,000 to DMP Corporation for installation of a DMP wastewater treatment system at the Green Site during 1986.

Due to the nature of the plating business, any chemicals or other substances used by Green Industries at the Site prior to May 1, 1988 would have been used up by HRW shortly after HRW purchased the Green Industries assets on that date. Therefore, any such chemicals/substances that remain on the Green Site today, and which are the cause of the environmental problems at the Green Site, could only have been purchased and/or created by HRW. I am willing to help U.S. EPA locate other persons who worked at HRW on the Green Site after May 1, 1988. Such persons would have personal knowledge of HRW's involvement in major spills that I understand occurred at the Green Site which were not reported to U.S. EPA after May 1, 1988. As I understand it, some of these spills actually left the building and ran out onto the surrounding land at the Green Site.

I remain open to meeting with you and/or Mr. Wagner. I would like to discuss some fair resolution of my involvement in this matter with U.S. EPA as soon as practicable. Once you have reviewed this letter, please contact my attorney, Thomas A. Coz to discuss how we should proceed. His direct telephone number is 513/244-6648.

Sincerely,



Daniel Green

Enclosures

cc: Richard R. Wagner, Esq. (w/out enclosures)(via U.S. Mail)

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“PERSONAL PRIVACY INFORMATION”

The contents of attached “Exhibit W” constitute Personal Privacy Information. Disclosure of the contents of this exhibit to the general public would constitute an invasion of privacy.

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“EXHIBIT W”

CLIENT COPY

OMB No. 1545-0123

Form 1120

U. S. Corporation Income Tax return

1993

Department of the Treasury
Internal Revenue Service

For calendar year 1993 or tax year beginning 10/01, 1993, ending 9/30, 1994

Instructions are separate. See page 1 for Paperwork Reduction Act Notice.

A Check if a -

- 1 Consolidated return (attach Form 951) ☒
- 2 Personal holding co. (attach Sch. PH) ☐
- 3 Personal service corp. (as defined in Temporary Regs. sec. 1.441-4T-see instructions) ☐

Use
IRS
label.
Other-
wise,
please
print
or type.LWG COMPANY, INC.
9461 LESAINTE DRIVE
FAIRFIELD, OH 45014

B Employer identification number

31-0686180

C Date incorporated

2/01/62

D Total assets (See Specific Instructions)

E Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Change of address

\$ 960467

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1a	Gross receipts or sales	316695	b	Less returns and allowances	1759	c	Balance	1c	314936
2	Cost of goods sold (Schedule A, line 8)							2	153757
3	Gross profit. Subtract line 2 from line 1c							3	161179
4	Dividends (Schedule C, line 19)							4	
5	Interest							5	6320
6	Gross rents							6	48000
7	Gross royalties							7	
8	Capital gain net income (attach Schedule D (Form 1120))							8	
9	Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797)							9	-153111
10	Other income (see instructions - attach schedule)							10	77183
11	Total income. Add lines 3 through 10							11	139571

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12	Compensation of officers (Schedule E, line 4)							12	14950
13a	Salaries and wages		b	Less employment credits		c	Bal	13c	
14	Repairs and maintenance							14	145
15	Bad debts							15	2563
16	Rents							16	24000
17	Taxes and licenses							17	5153
18	Interest							18	39779
19	Charitable contributions (see instructions for 10% limitation)							19	0
20	Depreciation (attach Form 4562)	20	25933						
21	Less depreciation claimed in Schedule A and elsewhere on return	21a	3425					21b	22508
22	Depletion							22	
23	Advertising							23	
24	Pension, profit-sharing, etc., plans							24	
25	Employee benefit programs							25	3408
26	Other deductions (attach schedule)							26	541303
27	Total deductions. Add lines 12 through 26							27	653809
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11							28	-514238
29	Less: a Net operating loss deduction (see instructions) See St... 3	29a	0						
	b Special deductions (Schedule C, line 20)	29b						29c	

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30	Taxable income. Subtract line 29c from line 28							30	-514238
31	Total tax (Schedule J, line 10)							31	0
32	Payments:								
a	1992 overpayment credited to 1993	32a							
b	1993 estimated tax payments	32b							
c	Less 1993 refund applied for, Form 4466	32c				d	Bal	32d	0
e	Tax deposited with Form 7004							32e	
f	Credit from regulated investment companies (attach Form 2439)							32f	
g	Credit for Federal tax on fuels (attach Form 4136). See instructions							32g	
33	Estimated tax penalty (see instructions). Check if Form 2220 is attached							32h	0
34	Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed							33	
35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid							34	0
36	Enter amount of line 35 you want: Credited to 1994 estimated tax							35	
	Refunded							36	

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

Paid Preparer's Use Only

Preparer's signature

Preparer's social security number

Firm's name (or yours, if self-employed) and address

E.I. No.

ZIP code

31-1138983

45241

EXHIBIT W

Form 1120 (1993) **LWG COMPANY, INC.** 31-0686180

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Schedule A Cost of Goods Sold (See instructions.)

1	Inventory at beginning of year.....	1		
2	Purchases.....	2	13567	
3	Cost of labor.....	3	99208	
4	Additional section 263A costs (attach schedule).....	4		
5	Other costs (attach schedule).....	5	40982	
6	Total. Add lines 1 through 5.....	6	153757	
7	Inventory at end of year.....	7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2.....	8	153757	

9a Check all methods used for valuing closing inventory:

- ☒ Cost ☐ Lower of cost or market as described in Regulations section 1.471-4
☐ Writedown of "subnormal" goods as described in Regulations section 1.471-2(c)
☐ Other (Specify method used and attach explanation.) ►

b Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)..... ☐**c** If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO.....

9c

d Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation?..... ☐ Yes ☒ No**e** Was there any change in determining quantities, cost, or valuations between opening and closing inventory?.....If "Yes," attach explanation..... ☐ Yes ☒ No**Schedule C Dividends and Special Deductions** (See instructions.)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock).....		70	
2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock).....		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A).....		See instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities.....		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities.....		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction.....		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction.....		80	
8 Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b)).....		100	
9 Total. Add lines 1 through 8. See instructions for limitation.....			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958.....		100	
11 Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1)).....		100	
12 Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3)).....		100	
13 Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11.....			
14 Income from controlled foreign corporations under subpart F (attach Forms 5471).....			
15 Foreign dividend gross-up (section 78).....			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d)).....			
17 Other dividends.....			
18 Deduction for dividends paid on certain preferred stock of public utilities (see instructions).....			
19 Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1.....			
20 Total special deductions - Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1.....			

Schedule E Compensation of Officers (See instructions for line 12, page 1.)

Complete Schedule E only if total receipts (line 1a, plus line 4 through 10, of page 1, Form 1120) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
DANIEL GREEN	291-44-9890	100 %	67.00%	0.00%	14950
MAURICE GREEN	284-12-8137	100 %	33.00%	0.00%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers.....					14950
3 Compensation of officers claimed on Schedule A and elsewhere on return.....					
4 Subtract line 3 from line 2. Enter the result here and on line 12, page 1.....					14950

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Form 112 (1993) **LWG COMPANY, C.** 31-0686180

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Schedule U Tax Computation (See instructions.)

1 Check if the corporation is a member of a controlled group (see sections 1561 and 1563)..... <input type="checkbox"/>			
2a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,825,000 taxable income brackets (in that order):			
(1) \$	(2) \$	(3) \$	
b Enter the corporation's share of: (1) additional 5% tax (not more than \$11,750) ..		\$	
(2) additional 3% tax (not more than \$100,000) .		\$	
3 Income tax. Check this box if the corporation is a qualified personal service corporation as defined in section 448(d)(2) (see instructions on page 15)		<input type="checkbox"/>	3 0
4a Foreign tax credit (attach Form 1118)	4a		
b Possessions tax credit (attach Form 5735)	4b		
c Orphan drug credit (attach Form 6765)	4c		
d Check: <input type="checkbox"/> Nonconventional source fuel credit	4d		
<input type="checkbox"/> QEV credit (attach Form 8834)			
e General business credit. Enter here and check which forms are attached:	4e		
<input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 6765			
<input type="checkbox"/> Form 8586 <input type="checkbox"/> Form 8830 <input type="checkbox"/> Form 8826 <input type="checkbox"/> Form 8835	4f		
f Credit for prior year minimum tax (attach Form 8827)			
5 Total credits. Add lines 4a through 4f.	5		
6 Subtract line 5 from line 3.	6		
7 Personal holding company tax (attach Schedule PH (Form 1120))	7		
8 Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	8		
9a Alternative minimum tax (attach Form 4626)	9a		
b Environmental tax (attach Form 4626)	9b		
10 Total tax. Add lines 6 through 9b. Enter here and on line 31, page 1	10		0

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Schedule K Other Information (See pages 17 and 18 of instructions.)

1 Check method of accounting:	Yes	No	7 Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.)	Yes	No
a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual			If "Yes," attach Form 5471 for each such corporation.		
c <input type="checkbox"/> Other (specify) ▶			Enter number of Forms 5471 attached ▶		X
2 Refer to page 19 of the Instructions and state the principal:			8 At any time during the 1993 calendar year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
a Business activity code no. ▶ 3462			If "Yes," the corporation may have to file Form TD F 90-22.1		
b Business activity ▶ MANUFACTURING			If "Yes," enter name of foreign country ▶		
c Product or service ▶ CHROMEPLATING			9 Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 926, 3520, or 3520-A		X
3 Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c))		X	10 Did one foreign person at any time during the tax year own, directly or indirectly, at least 25% of: (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes,"		X
If "Yes," attach a schedule showing: (a) name and identifying number, (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			a Enter percentage owned ▶		
4 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		X	b Enter owner's country ▶		
If "Yes," enter employer identification number and name of the parent corporation ▶			c The corporation may have to file Form 5472. Enter number of Forms 5472 attached ▶		
5 Did any individual, partnership, corporation, estate, or trust at the end of the tax year, own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)		X	11 Check this box if the corporation issued publicly offered debt instruments with original issue discount. <input type="checkbox"/>		
If "Yes," attach a schedule showing name and identifying no. (Do not include any information already entered in 4 above.) Enter percentage owned ▶ 67.00%			If so, the corporation may have to file Form 8281.		
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See secs. 301 and 316)		X	12 Enter the amount of tax-exempt interest received or accrued during the tax year	\$	
If "Yes," file Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.			13 If there were 35 or fewer shareholders at the end of the tax year, enter the number ▶	2	
			14 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here	<input checked="" type="checkbox"/>	
			15 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.)	\$	1550500

See Statement 5

Form 1120 (1993) **LWG COMPANY, INC.** 31-0686180Page **4**

Schedule L Balance Sheets		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		65582		1534
2a	Trade notes and accounts receivable	144392			
b	Less allowance for bad debts	(4083)	140309	()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach sch.) See St. 6 .		257580		957943
7	Loans to stockholders		918510		
8	Mortgage and real estate loans				
9	Other investments (attach sch.)				
10a	Buildings and other depreciable assets	979729			
b	Less accumulated depreciation	(283644)	696085	()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)		213500		
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule) See St. 7 .		81811		990
15	Total assets		2373377		960467
Liabilities and Stockholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach sch.) See St. 8 .		10415		4044
19	Loans from stockholders		378108		378108
20	Mortgages, notes, bonds payable in 1 year or more		892301		
21	Other liabilities (attach sch.)				
22	Capital stock: a Preferred stock				
b	Common stock	40210	40210	40210	40210
23	Paid-in or capital surplus		9178		9178
24	Retained earnings - Appropriated				
25	Retained earnings - Unappropriated		1168600		654362
26	Less cost of treasury stock		(125435)		(125435)
27	Total liabilities and stockholders' equity		2373377		960467

Note: You are not required to complete Schedules M-1 and M-2 below if the total assets on line 15, column (d) of schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See instructions.)

1	Net income per books	-514238	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax		a	Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation	
a	Depreciation		b	Contrib. carryover	
b	Contributions carryover				
c	Travel and entertainment		9	Add lines 7 and 8	0
6	Add lines 1 through 5	-514238	10	Income (line 28, pg 1)-line 6 less line 9.	-514238

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	1168600	5	Distributions: a Cash	
2	Net income per books	-514238	b	Stock	
3	Other increases (itemize):		c	Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	654362	8	Balance at end of year (line 4 less line 7).	654362

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Form **851**
(Rev. January 1992)
Department of the Treasury
Internal Revenue Service
Common parent corporation

Affiliations Schedule

► File with each consolidated income tax return

Tax year ending **9/30**, 19**94**

OMB No. 1545-0025
Expires 11-30-94

LWG COMPANY, INC.

Employer identification number
31-0686180

Number, street, and room or suite no. (if a P.O. box, see instructions.)

9461 LESAIN DRIVE

City or town, state, and ZIP code

FAIRFIELD, OH 45014

Part I Prepayment Credits

Prepayment Credits				
No.	Name and address of corporation	Employer identification number	Prepayment Credits	
			Portion of Form 7004 tax deposits	Portion of estimated tax credits and deposits
1	Common parent corporation			
	Subsidiary corporations:			
	LWG FINISHING, INC.			
2	9461 LESAIN DRIVE	31-1276412		
3				
4				
5				
6				
7				
8				
9				
10				
Totals (Must equal amounts shown on the consolidated tax return)				

Part II Voting Stock Information, Principal Business Activity, Etc. (See instructions.)

No.	Principal business activity (PBA)	PBA Code No.	Did the subsidiary make any nondividend distributions? (See instructions.)		Stock holdings at beginning of year			
			Yes	No	Number of shares	Percent of voting power	Percent of value	Owned by corporation no.
1	Common parent corporation	3462						
	Subsidiary corporations:							
2	MANUFACTURING/CHROMEPLATING	3462		X		%	%	1
3						%	%	
4						%	%	
5						%	%	
6						%	%	
7						%	%	
8						%	%	
9						%	%	
10						%	%	

Page 2

Part III **Changes in Stock Holdings During the Year (See instructions.)**[illegible]

Note: If additional stock was issued, or if any stock was retired during the year, show the dates and amounts for these transactions.

If the equitable owners of any capital stock shown above were other than the holders of record, give full details.

LWG 101495

Form 851 (Rev. 1-92) LWG COMPANY, INC. 31-0686180

Page 3

Part IV Additional Information (See instructions.)**1** During the tax year, did the corporation have more than one class of stock outstanding?

No.	Name	Answer to Question 1		If yes, list and describe each class of stock.
		Yes	No	
2	LWG FINISHING, INC.		X	

2 During the tax year, was there any member of the consolidated group that reaffiliated within 60 months of disaffiliation, or was there any member of the affiliated group that was deconsolidated under Rev. Proc. 91-11, 1991 C.B. 470 (as modified by Rev. Proc. 91-39, 1991-27 IRB 11)?

No.	Name	Answer to Question 2		If yes for any part of question 2, list and explain the circumstances.
		Yes	No	
2	LWG FINISHING, INC.		X	

3a During the tax year, was there any arrangement in existence by which one or more persons that were not members of the affiliated group could acquire any stock, or acquire any voting power without acquiring stock, in the corporation, other than a de minimis amount, from the corporation or another member of the affiliated group?

No.	Name	Answer to Question 3a		Item 3b (see instructions)	Item 3c (see instructions)	Item 3d (see instructions)
		Yes	No			
2	LWG FINISHING, INC.		X	%	%	%
				%	%	%
				%	%	%
				%	%	%

No.	Item 3e - Description of arrangements.

Please
Sign
Here

Under penalties of perjury, I declare that I have examined this form, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete for the tax year as stated.



Signature of officer

Date



Title

LWG 101496

Form 4562

Department of the Treasury
Internal Revenue Service (T)Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

1993

Attachment
Sequence No. 67

▶ See separate instructions.

▶ Attach this form to your return.

Name(s) shown on return

Identifying number

LWG COMPANY, INC.

31-0686180

Business or activity to which this form relates

Form 1120, Schedule A

Part I Election To Expense Certain Tangible Property (Section 179)

(Note: If you have any "Listed Property," complete Part V before you complete Part I.)

1	Maximum dollar limitation (If an enterprise zone business, see instructions.)	1	\$17,500
2	Total cost of section 179 property placed in service during the tax year (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2, but do not enter less than -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1, but do not enter less than -0-. (If married filing separately, see instructions.)	5	
6	(a) Description of property	(b) Cost	(c) Elected cost
7	Listed property. Enter amount from line 26	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from 1992 (see instructions)	10	
11	Taxable income limitation. Enter the smaller of taxable income or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 1994. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1993 Tax Year
(Do Not Include Listed Property)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
14 General Depreciation System (GDS) (see instructions):						
a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g Residential rental property						
h Nonresidential real property						
15 Alternative Depreciation System (ADS):						
a Class life						
b 12-year						
c 40-year						

LWG 101497

Part III Other Depreciation (Do Not Include Listed Property)

16	GDS and ADS deductions for assets placed in service in tax years beginning before 1993 (see instructions)	16	2459
17	Property subject to section 168(f)(1) election (see instructions)	17	
18	ACRS and other depreciation (see instructions)	18	53

Part IV Summary

19	Listed property. Enter amount from line 25	19	913
20	Total. Add deductions on line 12, lines 14 and 15 in column (g), and lines 16 through 19. Enter here and on the appropriate lines of your return. (Partnerships and S corporations - see instructions)	20	3425
21	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs (see instructions)	21	

H884 For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Form 4562 (1993)

Form 4562 (1993)

LWG COMPANY, INC 31-0686180

Page 2

**Part III Listed Property – Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement**

For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 22a, 22b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See instructions for limitations for automobiles.)

22a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No 22b If "Yes," is the evidence written? ☒ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	----------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

23 Property used more than 50% in a qualified business use (see instructions):

92 AUTO	2	6/01/92	100.0	9509	9509	5	200DB HY	913

24 Property used 50% or less in a qualified business use (see instructions):

25 Add amounts in column (h). Enter the total here and on line 19, page 1 25 913

26 Add amounts in column (i). Enter the total here and on line 7, page 1 26 0

Section B – Information Regarding Use of Vehicles – If you deduct expenses for vehicles:

- Always complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.
- If you provided vehicles to your employees, first answer questions in Section C to see if you meet an exception to completing this section for those vehicles.

27 Total business/investment miles driven during the year (DO NOT include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
28 Total commuting miles driven during the year						
29 Total other personal (noncommuting) miles driven						
30 Total miles driven during the year. Add lines 27 to 29						
31 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
32 Was the vehicle used primarily by a more than 5% owner or related person?						
33 Is another vehicle available for personal use?						

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B. Note: Section B must always be completed for vehicles used by sole proprietors, partners, or other more than 5% owners or related persons.

	Yes	No
34 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
35 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? (See instructions for vehicles used by corporate officers, directors, or 1% or more owners.)		
36 Do you treat all use of vehicles by employees as personal use?		
37 Do you provide more than 5 vehicles to your employees & retain information received from your employees concerning the use of vehicles?		
38 Do you meet the requirements concerning qualified automobile demonstration use (see instructions)?		

Note: If your answer to 34, 35, 36, 37, or 38 is "Yes," you need not complete Section B for the covered vehicles.

**Part IV Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
39 Amortization of costs that begins during your 1993 tax year:					
40 Amortization of costs that began before 1993				40	
41 Total. Enter here and on "Other Deductions" or "Other Expenses" line of your return				41	

LWG 101498

Form **4562**

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

1993Attachment
Sequence No. **67**Department of the Treasury
Internal Revenue Service (7)

▶ See separate instructions.

▶ Attach this form to your return.

Name(s) shown on return

Identifying number

LWG COMPANY, INC.**31-0686180**

Business or activity to which this form relates

Form **1120****Part I Election To Expense Certain Tangible Property (Section 179)**

(Note: If you have any "Listed Property," complete Part V before you complete Part I.)

1	Maximum dollar limitation (If an enterprise zone business, see instructions.)	1	\$17,500
2	Total cost of section 179 property placed in service during the tax year (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2, but do not enter less than -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1, but do not enter less than -0-. (If married filing separately, see instructions.)	5	
6	(a) Description of property	(b) Cost	(c) Elected cost
7	Listed property. Enter amount from line 26	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from 1992 (see instructions)	10	
11	Taxable income limitation. Enter the smaller of taxable income or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 1994. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.

Part II MACRS Depreciation For Assets Placed in Service ONLY During Your 1993 Tax Year
(Do Not Include Listed Property)

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
14 General Depreciation System (GDS) (see instructions):						
a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g Residential rental property						
h Nonresidential real property						
15 Alternative Depreciation System (ADS):						
a Class life						
b 12-year						
c 40-year						

LWG 101499**Part III Other Depreciation (Do Not Include Listed Property)**

16	GDS and ADS deductions for assets placed in service in tax years beginning before 1993 (see instructions)	16	17223
17	Property subject to section 168(f)(1) election (see instructions)	17	
18	ACRS and other depreciation (see instructions)	18	1670

Part IV Summary

19	Listed property. Enter amount from line 25	19	3615
20	Total. Add deductions on line 12, lines 14 and 15 in column (g), and lines 16 through 19. Enter here and on the appropriate lines of your return. (Partnerships and S corporations - see instructions)	20	22508
21	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs (see instructions)	21	

H884 For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Form 4562 (1993)

Form 4562 (1993)

LWG COMPANY, INC 31-0686180

Page 2

Part IV**Listed Property - Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement**

For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 22a, 22b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See instructions for limitations for automobiles.)

22a Do you have evidence to support the business/investment use claimed? ☒ Yes ☐ No 22b If "Yes," is the evidence written? ☒ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	----------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

23 Property used more than 50% in a qualified business use (see instructions):

AUTOS - FORD T	2/01/89	100.0	14130	14130	5	200DB HY	407	
AUTOS - JEEP	10/01/89	100.0	15007	15007	5	200DB HY	865	
FORD TEMPO	8/14/92	100.0	16442	16442	5	200DB MQ	2343	

24 Property used 50% or less in a qualified business use (see instructions):

25 Add amounts in column (h). Enter the total here and on line 19, page 1 25 3615

26 Add amounts in column (i). Enter the total here and on line 7, page 1 26 0

Section B - Information Regarding Use of Vehicles - If you deduct expenses for vehicles:

- Always complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.
- If you provided vehicles to your employees, first answer questions in Section C to see if you meet an exception to completing this section for those vehicles.

27 Total business/investment miles driven during the year (DO NOT include commuting miles).....	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
28 Total commuting miles driven during the year						
29 Total other personal (noncommuting) miles driven						
30 Total miles driven during the year. Add lines 27 to 29						
31 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
32 Was the vehicle used primarily by a more than 5% owner or related person?						
33 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B. Note: Section B must always be completed for vehicles used by sole proprietors, partners, or other more than 5% owners or related persons.

	Yes	No
34 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
35 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? (See instructions for vehicles used by corporate officers, directors, or 1% or more owners.)		
36 Do you treat all use of vehicles by employees as personal use?		
37 Do you provide more than 5 vehicles to your employees & retain information received from your employees concerning the use of vehicles?		
38 Do you meet the requirements concerning qualified automobile demonstration use (see instructions)?		

Note: If your answer to 34, 35, 36, 37, or 38 is "Yes," you need not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
39 Amortization of costs that begins during your 1993 tax year:					
40 Amortization of costs that began before 1993				40	76
41 Total. Enter here and on "Other Deductions" or "Other Expenses" line of your return				41	76

LWG 101500

Form **4797**Department of the Treasury
Internal Revenue Service (7)**Sales of Business Property**(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

▶ Attach to your tax return. ▶ See separate instructions.

OMB No. 1545-0184

1993Attachment
Sequence No. **27**

Name(s) shown on return

Identifying number

LWG COMPANY, INC.**31-0686180**

- 1 Enter here the gross proceeds from the sale or exchange of real estate reported to you for 1993 on Form(s) 1099-S (or a substitute statement) that you will be including on line 2, 11, or 22 **1** **128369**

Part III Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Property Held More Than 1 Year

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) LOSS ((f) minus the sum of (d) and (e))	(h) GAIN ((d) plus (f) minus (g))
BLDG-LESAINT	9/01/88	5/01/94	612043	193968	1069867	263856	
AUTOS - JEEP	10/01/89	3/01/94		11750	15007	3257	
PATENT	3/01/91	5/01/94		412	650	238	

- 3 Gain, if any, from Form 4684, line 39 **3**
- 4 Section 1231 gain from installment sales from Form 6252, line 26 or 37 **4**
- 5 Section 1231 gain or (loss) from like-kind exchanges from Form 8824 **5**
- 6 Gain, if any, from line 34, from other than casualty or theft **6** **7200**
- 7 Add lines 2 through 6 in columns (g) and (h) **7** **(267351)** **7200**
- 8 Combine columns (g) and (h) of line 7. Enter gain or (loss) here, and on the appropriate line as follows: **8** **-260151**

Partnerships - Enter the gain or (loss) on Form 1065, Schedule K, line 6. Skip lines 9, 10, 12, and 13 below.

S corporations - Report the gain or (loss) following the instructions for Form 1120S, Schedule K, lines 5 and 6.

Skip lines 9, 10, 12, and 13 below, unless line 8 is a gain and the S corporation is subject to the capital gains tax.

All others - If line 8 is zero or a loss, enter the amount on line 12 below and skip lines 9 and 10. If line 8 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain as a long-term capital gain on Schedule D and skip lines 9, 10, and 13 below.

- 9 Nonrecaptured net section 1231 losses from prior years (see instructions) **9**
- 10 Subtract line 9 from line 8. If zero or less, enter -0-. Also enter on the appropriate line as follows (see instructions): **10** **0**
- S corporations - Enter this amount (if more than zero) on Schedule D (Form 1120S), line 13, and skip lines 12 and 13 below.
- All others - If line 10 is zero, enter the amount from line 8 on line 13 below. If line 10 is more than zero, enter the amount from line 9 on line 13 below, and enter the amount from line 10 as a long-term capital gain on Schedule D.

Part III Ordinary Gains and Losses

- 11 Ordinary gains and losses not included on lines 12 through 18 (include property held 1 year or less):

LWG 101501

- 12 Loss, if any, from line 8 **12** **260151**
- 13 Gain, if any, from line 8, or amount from line 9 if applicable **13**
- 14 Gain, if any, from line 33 **14** **107040**
- 15 Net gain or (loss) from Form 4684, lines 31 and 38a **15**
- 16 Ordinary gain from installment sales from Form 6252, line 25 or 36 **16**
- 17 Ordinary gain or (loss) from like-kind exchanges from Form 8824 **17**
- 18 Recapture of section 179 expense deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see instructions) **18**
- 19 Add lines 11 through 18 in columns (g) and (h) **19** **(260151)** **107040**
- 20 Combine columns (g) and (h) of line 19. Enter gain or (loss) here, and on the appropriate line as follows: **20** **-153111**

a For all except individual returns: Enter the gain or (loss) from line 20 on the return being filed.

b For individual returns:

(1) If the loss on line 12 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here and on line 20 of Schedule A (Form 1040). Identify as from "Form 4797, line 20b(1)." See instructions **20b(1)**

(2) Redetermine the gain or (loss) on line 20, excluding the loss, if any, on line 20b(1). Enter here and on Form 1040, line 15 ... **20b(2)**

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

Form 4797 (1993)

Form 4797 (1993) LWG COMPANY, INC. 31-0686180

Page 2

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

21 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)		
A SALE OF LWG FIN ASSETS TO HST, INC		Various	3/31/94		
B					
C					
D					
Relate lines 21A through 21D to these columns		Property A	Property B	Property C	Property D
22 Gross sales price (Note: See line 1 before completing.)	22	128369			
23 Cost or other basis plus expense of sale	23	121169			
24 Depreciation (or depletion) allowed or allowable	24	107040			
25 Adjusted basis. Subtract line 24 from line 23	25	14129			
26 Total gain. Subtract line 25 from line 22	26	114240			
27 If section 1245 property:					
a Depreciation allowed or allowable from line 24	27a	107040			
b Enter the smaller of line 26 or 27a	27b	107040			
28 If section 1250 property: If straight line depreciation was used, enter -0- on line 28g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	28a				
b Applicable percentage multiplied by the smaller of line 26 or line 28a (see instructions)	28b				
c Subtract line 28a from line 26. If residential rental property or line 26 is not more than line 28a, skip lines 28d and 28e	28c				
d Additional depreciation after 1969 and before 1976	28d				
e Enter the smaller of line 28c or 28d	28e				
f Section 291 amount (corporations only)	28f				
g Add lines 28b, 28e, and 28f	28g				
29 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	29a				
b Line 29a multiplied by applicable percentage (see instructions)	29b				
c Enter the smaller of line 26 or 29b	29c				
30 If section 1254 property:					
a Intangible drilling & development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	30a				
b Enter the smaller of line 26 or 30a	30b				
31 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	31a				
b Enter the smaller of line 26 or 31a	31b				

Summary of Part III Gains. Complete property columns A through D, through line 31b before going to line 32.

32 Total gains for all properties. Add columns A through D, line 26	32	114240
33 Add columns A through D, lines 27b, 28g, 29c, 30b, and 31b. Enter here and on line 14	33	107040
34 Subtract line 33 from line 32. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	34	7200

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
See instructions for Part IV.

	(a) Section 179	(b) Section 280F(b)(2)
35 Section 179 expense deduction or depreciation allowable in prior years	35	
36 Recomputed depreciation (see instructions)	36	
37 Recapture amount. Subtract line 36 from line 35. See instructions for where to report	37	

LWG 101502

1993	Federal Statements	Page 1																																	
Client LW6180	LWG COMPANY, INC.	31-0686180																																	
<p>Statement 1 Form 1120, Line 10 Other Income</p> <table> <tr> <td>INSURANCE SETTLEMENT</td> <td>\$</td> <td>4183</td> </tr> <tr> <td>MALPRACTICE SETTLEMENT</td> <td></td> <td>73000</td> </tr> <tr> <td>Total</td> <td>\$</td> <td><u>77183</u></td> </tr> </table>			INSURANCE SETTLEMENT	\$	4183	MALPRACTICE SETTLEMENT		73000	Total	\$	<u>77183</u>																								
INSURANCE SETTLEMENT	\$	4183																																	
MALPRACTICE SETTLEMENT		73000																																	
Total	\$	<u>77183</u>																																	
<p>Statement 2 Form 1120, Line 26 Other Deductions</p> <table> <tr> <td>Amortization</td> <td>\$</td> <td>76</td> </tr> <tr> <td>SEE SCHEDULE NO. 3</td> <td></td> <td>541227</td> </tr> <tr> <td>Total</td> <td>\$</td> <td><u>541303</u></td> </tr> </table>			Amortization	\$	76	SEE SCHEDULE NO. 3		541227	Total	\$	<u>541303</u>																								
Amortization	\$	76																																	
SEE SCHEDULE NO. 3		541227																																	
Total	\$	<u>541303</u>																																	
<p>Statement 3 Form 1120, Line 29a Net Operating Loss Deduction</p> <table> <tr> <td>Carryover Generated For Fiscal Year End 9/30/91..</td> <td>\$</td> <td>234028</td> </tr> <tr> <td>Total Utilization</td> <td>\$</td> <td>0</td> </tr> <tr> <td>Available For Carryover To 1993</td> <td></td> <td><u>234028</u></td> </tr> <tr> <td>Carryover Generated For Fiscal Year End 9/30/92..</td> <td>\$</td> <td>738137</td> </tr> <tr> <td>Total Utilization</td> <td>\$</td> <td>0</td> </tr> <tr> <td>Available For Carryover To 1993</td> <td></td> <td><u>738137</u></td> </tr> <tr> <td>Carryover Generated For Fiscal Year End 9/30/93..</td> <td>\$</td> <td>578335</td> </tr> <tr> <td>Total Utilization</td> <td>\$</td> <td>0</td> </tr> <tr> <td>Available For Carryover To 1993</td> <td></td> <td><u>578335</u></td> </tr> <tr> <td>Net Operating Losses available in 1993</td> <td>\$</td> <td><u>1550500</u></td> </tr> <tr> <td>Taxable Income</td> <td></td> <td>-514238</td> </tr> </table>			Carryover Generated For Fiscal Year End 9/30/91..	\$	234028	Total Utilization	\$	0	Available For Carryover To 1993		<u>234028</u>	Carryover Generated For Fiscal Year End 9/30/92..	\$	738137	Total Utilization	\$	0	Available For Carryover To 1993		<u>738137</u>	Carryover Generated For Fiscal Year End 9/30/93..	\$	578335	Total Utilization	\$	0	Available For Carryover To 1993		<u>578335</u>	Net Operating Losses available in 1993	\$	<u>1550500</u>	Taxable Income		-514238
Carryover Generated For Fiscal Year End 9/30/91..	\$	234028																																	
Total Utilization	\$	0																																	
Available For Carryover To 1993		<u>234028</u>																																	
Carryover Generated For Fiscal Year End 9/30/92..	\$	738137																																	
Total Utilization	\$	0																																	
Available For Carryover To 1993		<u>738137</u>																																	
Carryover Generated For Fiscal Year End 9/30/93..	\$	578335																																	
Total Utilization	\$	0																																	
Available For Carryover To 1993		<u>578335</u>																																	
Net Operating Losses available in 1993	\$	<u>1550500</u>																																	
Taxable Income		-514238																																	

1993

Federal Statements

Page 2

Client LW6180

LWG COMPANY, INC.

31-0686180

Statement 3 (Continued)
Form 1120, Line 29a
Net Operating Loss Deduction

Total Net Operating Loss Deduction (Limited to Taxable Income) 0
=====

Statement 4
Form 1120, Schedule A, Line 5
Other Cost of Goods Sold

Depreciation \$ 3425
SEE SCHEDULE NO. 2 37557

Total \$ 40982
=====

Statement 5
Form 1120, Schedule K, Line 5
50% or More Owners

Name : DANIEL GREEN
ID Number : 291-44-9890

Statement 6
Form 1120, Schedule L, Line 6
Other Current Assets

	Beginning	Ending
	-----	-----
SEE SCHEDULE NO. 7	\$ 257580	\$ 0
SEE SCHEDULE NO. 5	0	957943
Total	\$ 257580	\$ 957943
	=====	=====

LWG 101504

1993

Federal Statements

Page 3

Client LW6180

LWG COMPANY, INC.

31-0686180

Statement 7
Form 1120, Schedule L, Line 14
Other Assets

	Beginning	Ending
	-----	-----
SEE SCHEDULE NO. 7	\$ 81811	\$ 0
SEE SCHEDULE NO. 5	0	990
Total	<u>\$ 81811</u>	<u>\$ 990</u>
	=====	=====

Statement 8
Form 1120, Schedule L, Line 18
Other Current Liabilities

	Beginning	Ending
	-----	-----
SEE SCHEDULE NO. 7	\$ 10415	\$ 0
SEE SCHEDULE NO. 5	0	4044
Total	<u>\$ 10415</u>	<u>\$ 4044</u>
	=====	=====

LWG 101505

LWG, INC. & SUBSIDIARY
FORM 1120
9/30/94

31-0686180
SCHEDULE NO. 1

END OF YEAR

<u>INCOME STATEMENT</u>	<u>LWG, INC.</u> <u>31-0686180</u>	<u>LWG FINISHING INC.</u> <u>31-1276412</u>	<u>TOTAL</u>
GROSS RECEIPTS	\$0	\$316,695	\$316,695
LESS SALES RETURNS	0	1,759	1,759
COST OF OPERATIONS	2,953	150,804	153,757
GROSS PROFIT	(2,953)	164,132	161,179
GAIN (LOSS) ON SALE OF ASSETS	(267,351)	114,240	(153,111)
INTEREST	5,890	430	6,320
GROSS RENTS	48,000	0	48,000
INSURANCE SETTLEMENT	0	4,183	4,183
MALPRACTICE SETTLEMENT	73,000	0	73,000
TOTAL INCOME	(143,414)	282,985	139,571
OFFICER'S SALARIES	0	14,950	14,950
REPAIRS	145	0	145
BAD DEBTS	1,400	1,163	2,563
RENTS	4,000	20,000	24,000
TAXES	0	5,153	5,153
INTEREST	37,188	2,591	39,779
CONTRIBUTIONS	0	0	0
DEPRECIATION	22,508	3,425	25,933
LESS DEPREC CLAIMED IN SCH A	0	(3,425)	(3,425)
EMPLOYEE BENEFIT PROGRAMS	0	3,408	3,408
OTHER DEDUCTIONS	376,562	164,741	541,303
TOTAL DEDUCTIONS	441,803	212,006	653,809
TAXABLE INCOME BEFORE NOL	(585,217)	70,979	(514,238)
LESS NET OPERATING LOSS	0	0	0
TAXABLE INCOME	(585,217)	70,979	(514,238)
	=====	=====	=====

LWG 101506

LWG, INC. & SUBSIDIARY
FORM 1120
9/30/94

31-0686180
SCHEDULE NO. 2

	<u>LWG, INC.</u> <u>31-0686180</u>	<u>LWG FINISHING INC.</u> <u>31-1276412</u>	<u>TOTAL</u>
<u>SCH A - COST OF OPERATIONS</u>			
INVENTORY BEG OF YEAR	0	0	0
PURCHASES	0	13,567	13,567
COST OF LABOR	0	99,208	99,208
DEPRECIATION	0	3,425	3,425
ADD'L 253A COSTS	0	0	0
OTHER COSTS: LN. 4b			
FREIGHT	0	2,034	2,034
PAYROLL TAXES		9,931	9,931
SUPPLIES	0	14,456	14,456
OFFICER'S EXP	2,953	8,183	11,136
INVENTORY END OF YEAR	0	0	0
	<hr/>	<hr/>	<hr/>
COST OF OPERATIONS	2,953	150,804	153,757
	=====	=====	=====
<u>LINE 17, TAXES</u>			
PERSONAL PROPERTY TAX	0	156	156
FRANCHISE TAX	0	50	50
REAL ESTATE TAX	0	4,947	4,947
	<hr/>	<hr/>	<hr/>
	0	5,153	5,153
	=====	=====	=====

LWG 101507

LWG, INC. & SUBSIDIARY
FORM 1120

9/30/94

31-0686180
SCHEDULE NO. 3

	LWG, INC. 31-0686180	LWG FINISHING INC. 31-1276412	TOTAL
<u>LINE 26 - OTHER DEDUCTIONS</u>			
GAS & OIL	0	6,845	6,845
BANK CHARGES	12	264	276
AUTO & TRUCK REPAIRS	1,000	4,949	5,949
COMMISSIONS	0	16,220	16,220
CONSULTING FEES	8,169	0	8,169
DUES & SUBSCRIPTIONS	0	944	944
GENERAL INSURANCE	0	8,327	8,327
LIFE INSURANCE	0	530	530
LICENSES & PERMITS	42	48	90
MAINTENANCE	0	1,803	1,803
OFFICE SUPPLIES	0	1,462	1,462
CUSTOMER GIFTS	0	58	58
OUTSIDE SERVICES	5,478	41,297	46,775
POSTAGE	0	582	582
PRINTING	0	0	0
PROFESSIONAL FEES	105,453	21,988	127,441
PAYROLL PROCESSING	0	986	986
TELEPHONE	0	5,727	5,727
TRAVEL	0	3,005	3,005
UNIFORMS	0	1,323	1,323
UTILITIES	0	29,426	29,426
WARRANTY DEED	1,263	0	1,263
HEALTH INSURANCE	0	12,982	12,982
AMORTIZATION	76	0	76
WORKER'S COMPENSATION	0	5,975	5,975
BONUSES	0	0	0
ENVIRONMENTAL CLEAN UP COSTS	255,069	0	255,069
 TOTAL OTHER DEDUCTIONS	 \$376,562	 \$164,741	 \$541,303
	=====	=====	=====

LWG 101508

LWG, INC. & SUBSIDIARY
FORM 1120
9/30/94

31-0686180
SCHEDULE NO. 4

END OF YEAR

<u>TITLE</u>	<u>LWG, INC.</u> <u>31-0686180</u>	<u>LWG FINISHING INC.</u> <u>31-1276412</u>	<u>TOTAL</u>
ASSETS			
CASH	\$1,474	\$60	\$1,534
TRADE NOTES & ACCTS REC.	0	0	0
LESS ALLOWANCE FOR	0	0	0
OTHER CURRENT ASSETS	957,943	0	957,943
LOANS TO STOCKHOLDERS	0	0	0
BUILDINGS & OTHER DEPR ASSETS	0	0	0
LESS ACCUM. DEPRECIATION	0	0	0
LAND	0	0	0
OTHER ASSETS	0	990	990
TOTAL	\$959,417	\$1,050	\$960,467
	=====	=====	=====
LIABILITIES & EQUITY			
ACCOUNTS PAYABLE	\$0	\$0	\$0
OTHER CURRENT LIABILITIES	0	4,044	4,044
LOANS FROM STOCKHOLDERS	0	378,108	378,108
NOTES PAYABLE IN 1 YR OR MORE	0	0	0
COMMON STOCK	39,210	1,000	40,210
PAID-IN-CAPITAL	9,178	0	9,178
FEDERAL TAX REFUND DENIED	0	0	0
UNREALIZED LOSS -			
MARKETABLE SECURITIES	0	0	0
RETAINED EARNINGS	1,036,464	(382,102)	654,362
LESS: COST OF TREAS. STOCK	(125,435)	0	(125,435)
TOTAL	\$959,417	\$1,050	\$960,467
	=====	=====	=====

LWG 101509

LWG, INC. & SUBSIDIARY
FORM 1120
9/30/94

31-0686180
SCHEDULE NO. 5

END OF YEAR

<u>TITLE</u>	<u>LWG, INC.</u> <u>31-0686180</u>	<u>LWG FINISHING INC.</u> <u>31-1276412</u>	<u>TOTAL</u>
<u>LN. 6, OTHER CURRENT ASSETS</u>			
NOTE REC - LWG FINISHING	4,044	0	4,044
NOTE REC - MAURICE GREEN	918,510	0	918,510
NOTE REC - HST, INC.	25,768	0	25,768
INVESTMENT - SILVER	8,621	0	8,621
INVESTMENT IN LWG FINISHING	1,000	0	1,000
	<u>\$957,943</u>	<u>\$0</u>	<u>\$957,943</u>
	=====	=====	=====
<u>LN. 14, OTHER ASSETS</u>			
WORKER'S COMP DEPOSIT	0	990	990
	<u>\$0</u>	<u>\$990</u>	<u>\$990</u>
	=====	=====	=====
<u>LN. 17, OTHER CURRENT LIAB.</u>			
N/P - LWG CO. INC.	0	4,044	4,044
	<u>\$0</u>	<u>\$4,044</u>	<u>\$4,044</u>
	=====	=====	=====

LWG, INC. & SUBSIDIARY
FORM 1120
9/30/94

31-0686180
SCHEDULE NO. 6

BEGINNING OF YEAR

<u>TITLE</u>	<u>LWG, INC.</u> <u>31-0686180</u>	<u>LWG FINISHING INC.</u> <u>31-1276412</u>	<u>TOTAL</u>
ASSETS			
CASH	\$34,610	\$30,972	\$65,582
TRADE NOTES & ACCTS REC.	0	144,392	144,392
LESS ALLOWANCE FOR BAD DEBTS	0	(4,083)	(4,083)
OTHER CURRENT ASSETS	256,444	1,136	257,580
LOANS TO STOCKHOLDERS	918,510	0	918,510
BUILDINGS & OTHER DEPR ASSETS	858,560	121,169	979,729
LESS ACCUM. DEPRECIATION	(179,553)	(104,091)	(283,644)
LAND	213,500	0	213,500
OTHER ASSETS	80,821	990	81,811
TOTAL	\$2,182,892	\$190,485	\$2,373,377
	=====	=====	=====
LIABILITIES & EQUITY			
ACCOUNTS PAYABLE	\$0	\$0	\$0
OTHER CURRENT LIABILITIES	0	10,415	10,415
LOANS FROM STOCKHOLDERS	0	378,108	378,108
NOTES PAYABLE IN 1 YR OR MORE	638,257	254,044	892,301
COMMON STOCK	39,210	1,000	40,210
PAID-IN-CAPITAL	9,178	0	9,178
FEDERAL TAX REFUND DENIED	(204,527)	0	(204,527)
UNREALIZED LOSS -			
MARKETABLE SECURITIES	0	0	0
RETAINED EARNINGS	1,826,209	(453,082)	1,373,127
LESS: COST OF TREAS. STOCK	(125,435)	0	(125,435)
TOTAL	\$2,182,892	\$190,485	\$2,373,377
	=====	=====	=====

LWG 101511